



## **WHISTLEBLOWING PROCEDURE**

The following rules of procedure apply to the use of the whistleblowing tool in the KRÜGER GROUP. These rules of procedure are binding for the responsible persons (the whistleblowing officers but also for the individual managing directors and department heads) and can only be cancelled or amended in writing by the signatory. The rules of procedure are to be made publicly accessible in a suitable place.

### **1. Internal reporting channel in the KRÜGER GROUP**

The KRÜGER GROUP provides the KRÜGER GROUP Whistleblowing Tool as a group-wide internal reporting channel. It can be accessed via a link on the website [www.krueger-group.com](http://www.krueger-group.com) or directly at [www.krueger-group.com/whistleblowing](http://www.krueger-group.com/whistleblowing). The KRÜGER GROUP Whistleblowing Tool is available in four official languages of the countries with KRÜGER GROUP production sites (German, English, Dutch, Polish).

It is also possible to use other independent reporting channels than this whistleblowing tool in the respective subsidiaries, provided their design meets the requirements of the whistleblowing policy. The group-wide whistleblowing officers are available at all times to answer questions on the subject of whistleblowing.

### **2. Responsibility**

The employees of KRÜGER GROUP's legal department, headed by Dr. Martin Fröhlich are responsible as whistleblowing officers throughout the Group. An incoming report is handled by one of the whistleblowing officers, depending on internal agreement between the whistleblowing officers.

The whistleblowing officers are independent in their work and are not subject to any instructions from management in this function. The responsibility for whistleblowing as a whole lies with Dr. Fröhlich as the highest-ranking whistleblowing officer.

### **3. Confidentiality of the whistleblower**

The whistleblowing officers always ensure the confidentiality of the whistleblower. This is ensured in particular by the fact that all identity-related information is not processed on the KRÜGER GROUP's IT infrastructure but exclusively on servers of the tool provider. Only the whistleblowing officers and the employees of the tool provider have access to the whistleblowing data on the servers of the tool provider (a data processing agreement pursuant to the General Data Protection Regulation has been signed with the tool provider). Confidentiality in accordance with the foregoing is also ensured with the electronic file management (for more information, see under 5.).

In case of any exchange with other departments of the company, any reference to the whistleblower's identity has to be strictly avoided. This also applies to any information that may indirectly reveal the identity of the whistleblower.

#### **4. Dealing with incoming messages**

##### **a. Acknowledgement of receipt**

The whistleblowing officers confirm receipt of the whistleblower's report in a message via the KRÜGER GROUP whistleblowing tool.

The confirmation does not necessarily have to deal with the content of the report. Nevertheless, the confirmation of receipt can already be used to ask the whistleblower initial questions (see below under c.).

**Time horizon:** maximum 7 days after receipt of the notification (*legal deadline*).

##### **b. Message review**

The whistleblowing officers review the whistleblower's report and any attached evidence as quickly as possible. The aim is to obtain an overview of the reported matter and to identify the issues that need to be clarified in the further course of the investigation.

**Time horizon:** ideally within 14 days of receipt of the whistleblowing report.

##### **c. Further clarification of the facts**

After reviewing the report, the whistleblowing officers will begin further clarification of the facts as quickly as possible. The following sources of information are available to the whistleblowing officer for this purpose:

- **Inquiries to the whistleblower.** These are generally made via the KRÜGER GROUP whistleblowing tool. If necessary, telephone or personal contact can be established. Direct email contact with the whistleblower shall be strictly avoided as this would be traceable on the KRÜGER GROUP IT infrastructure.
- **Inquiries to named participants and/or witnesses.** If someone is expressly named as a participant or witness for the reported event, this person must always be given sufficient opportunity to comment.
- **Inquiries to the companies or divisions concerned.** The companies or divisions affected by the report must be informed of the reported incident and must cooperate in clarifying the facts. This is always done via the responsible department head or the management, taking into account the internal hierarchies. If necessary, discussions will also be held with other employees in the relevant departments via this reporting channel.
- **Other clarification measures** as required. This may include, for example, the inspection of documents etc.

All persons involved in the whistleblowing report (e.g. the person accused, possible witnesses or any other informant, except the whistleblower himself; see also Sec 6.) have to be informed that their involvement in the whistleblowing report can have (labor) legal consequences for them.

**Time horizon:** ideally until approximately 2 to 2.5 months after receipt of the whistleblowing report.

#### **d. Determination of remedies**

The whistleblowing officers, if necessary in cooperation with the responsible managing directors and department heads, develop possible remedial measures so that the reported malpractice is remedied and similar violations are prevented in the future. Among all available remedies, such remedy shall be implemented which is suitable most to rectify the reported malpractice. If several remedial measures are equally suitable, the management or the heads of the respective department shall decide which remedy suits most, taking into account company-specific circumstances.

Working on an advanced remedy is recommended, in case that the remedy chosen first should not bring the desired success.

**Time horizon:** ideally no later than 3 months after receipt of the whistleblowing report.

#### **e. Final message to the whistleblower**

The whistleblowing officers shall give feedback to the whistleblower on the reported malpractice and provide him with a summary of the facts and a description of the remedial measures. Such feedback shall be provided via the whistleblowing tool.

As part of the final report, the whistleblower may be asked to provide suggestions for improving the KRÜGER GROUP whistleblowing tool as well as his or her experiences in dealing with the internal reporting channel as such.

**Time horizon:** maximum 3 months and 7 days after receipt of the notification (*legal deadline*).

#### **f. Further progress of the proceedings**

Subsequently, the whistleblowing officer monitors the implementation of the remedial measures. If the self-imposed schedule is missed, the whistleblowing officer will initiate all possible measures to accelerate the process.

If it is foreseeable that the remedial measures will not lead to the desired success, the whistleblowing officers shall ensure that the advanced measures are now being developed and implemented. The elimination of the malpractice shall be ensured.

The whistleblower will be informed accordingly in the event of a change in strategy via the whistleblowing tool.

**Time horizon:** long-term, but implemented with the necessary emphasis.

### **5. Documentation**

The whistleblowing officers maintain an electronic file for each report in the electronic data management system of the Legal Department. This file is assigned a file number consisting of the consecutive report number for the corresponding calendar year (e.g. 2022/02 for the second report in 2022) and the name of the company concerned. If several companies are affected, either the main company affected or the entire KRÜGER GROUP is named.

The actions of the whistleblowing officer must be continuously documented in the electronic file. This includes, in particular, notes of conversations with parties involved and/or witnesses as well as the -

anonymized - correspondence with the whistleblower himself. All documentation on the remedial measures and any evidence must also be collected.

After the successful resolution of the malpractice, a closure note shall be prepared and documented in the file accordingly.

## **6. Negative consequences for whistleblowers**

Whistleblowers may not be subjected to any negative consequences as a result of reporting, except in cases permitted by law. Whistleblowers who find themselves exposed to such aforementioned consequences can contact the whistleblowing officers. The whistleblowing officers must investigate and clarify these accusations and allegations.

Bergisch Gladbach, Jan 2, 2023



Dr. Martin Fröhlich

Authorized signatory

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# Whistleblowing Verfahrensordnung KRÜGER GROUP\_E\_0123

Final Audit Report

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